

Clark J. Burnham, CASB No. 041792
Email: cburnham@burnhambrown.com
Elizabeth C. Kim, CASB No. 225550
Email: ekim@burnhambrown.com
Alison F. Greene, State Bar No. 148309
Email: agreene@burnhambrown.com
BURNHAM BROWN
A Professional Law Corporation
P.O. Box 119
Oakland, California 94604

1901 Harrison Street, 11th Floor
Oakland, California 94612
Telephone: (510) 444-6800
Facsimile: (510) 835-6666

Attorneys for Defendant
LINCOLN GENERAL INSURANCE COMPANY,
a Pennsylvania corporation

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

BRANDON IMHOFF dba BBI
CONSTRUCTION,

Plaintiff,

v.

LINCOLN GENERAL INSURANCE
COMPANY, AMERICAN CLAIMS
MANAGEMENT, INC. dba AMERICAN
COMMERCIAL MANAGEMENT, et al.,

Defendants.

No. C-08-02127 MEJ

**DEFENDANT LINCOLN GENERAL
INSURANCE COMPANY'S
CERTIFICATION OF INTERESTED
ENTITIES OR PERSONS**

Pursuant to Civil L.R. 3-16, the undersigned, counsel of record for defendant and cross-complainant Lincoln General Insurance Company, certifies that the following listed persons, associations of persons, firms, partnerships, corporations (including parent corporations) or other entities (i) have a financial interest in the subject matter in controversy or in a party to the proceeding, or (ii) have a non-financial interest in that subject matter of in a party that could be substantially affected by the outcome of this proceeding:

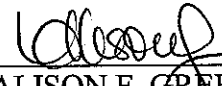
1. Kingsway Financial Services Group—parent corporation of Walshire Assurance Company; and

//

1 2. Walshire Assurance Company—holding company for Lincoln General Insurance
2 Company.

3 Dated: July 22, 2008

BURNHAM BROWN

4 By 
5 ALISON F. GREENE
6 Attorneys for Defendant LINCOLN
7 GENERAL INSURANCE COMPANY

8 875477